

CSC COMMUNITY SERVICES CENTER	DEPARTMENT OF HUMAN SERVICES ACTION TRANSMITTAL	
	1. Log No: DCCS-PI-2001-02	2. Issuance Date: April 30, 2001
	3. Originating Office: Division of Contracted Community Services	
	4. Key: Child Care Tax Credits	

PROGRAM INSTRUCTION

TO: Child Care Providers in the State of Maine

REFERENCES: 22 MRSA, Subtitle 3, Chapter 1082 § 4100, 36 MRSA 822 § 5218

PURPOSE: Eligibility for a child care tax credit

BACKGROUND: The Maine legislature approved a tax credit for any Maine resident that enrolls their child or children in a “quality” child care center or home, as defined by the Maine Department of Human Services, Office of Child Care and Head Start. This credit is available for child care expenses incurred after December 31, 2000. The new law doubles the credit currently allowed from the amount of 25% of the federal tax credit allowable for child care expenses. The credit is also refundable up to \$500.

Definition of a Quality Child Care Program

The Department of Human Services, Office of Child Care and Head Start defines a “quality” child care program/provider as meeting one of the following standards:

1. Current accreditation by one of the following agencies:
 - a. National Association for the Education of Young Children (NAEYC)
 - b. National Association for Family Child Care (NAFCC)
 - c. National School Age Care Association (NSACA)
2. Meets Head Start Performance Standards for Programs of Excellence and Quality as evidenced by a certificate issued within the past three years from the Administration for Children and Families – New England Office.
3. A family child care provider who holds at least one of the following credentials or degrees:
 - a. Child Development Associate Credential; or
 - b. Associates, Bachelor, Masters, or PhD in early childhood education, child development, or related degree. Providers with related degrees will need at least 12 credits in early childhood education. Providers qualifying under this category 3(b) will need to complete a 3-credit course in early childhood education or 45 hours of the Maine Roads to Quality Core Knowledge Training every 3 years to maintain quality status.

In addition, all providers that qualify due to a college degree must pass a quality checklist conducted by your licensing worker at your next licensing visit.

Application

All providers meeting one of the above standards must register with the Department of Human Services, Office of Child Care and Head Start using the attached application. The Department of Human Services will review the material for accuracy and if approved issue a "Certificate of Quality" to the applicant. The applicant must renew with the Department of Human Services upon expiration of the Certificate of Quality.

If a provider has been cited for abuse or neglect or any other significant licensing violations, the Department reserves the right to revoke or not issue a Certificate of Quality.

Please return the application to:

Maine Department of Human Services
Community Services Center
Division of Licensing
11 State House Station
Augusta, ME 04333-0011

Notification to Parents

Child care providers that receive Certificates of Quality are encouraged to notify parents of their eligibility for the tax credit. The provider must provide the certificate number to parents for purposes of completing their state tax return. A list of approved quality providers will be provided by the Department of Human Services to the Maine Revenue Services on December 31st of each year.

Kerry Wiersma, Director
Division of Contracted Community Services

**Maine Department of Human Services
Office of Child Care and Head Start
Application for Certificate of Quality**

Date of Application: _____
Renewal

Please Circle: Original Application /

Program Name:	
Director Name:	
Street Address:	
City/State/Zip:	
Phone Number:	Fax Number:
Type of Facility: (please circle) Center / Family Child Care Provider / Nursery School	Child Care License Number:

A child care provider will be issued a Certificate of Quality if it meets one of the following criteria with proper documentation.

1. **Accreditation.** Please indicate below and provide a copy of the current accreditation certificate for one of the following approved accrediting bodies:

____ National Association for the Education of Young Children Valid __/__/__ through __/__/__

____ National Association of Family Child Care Valid __/__/__ through __/__/__

____ National School Age Care Association Valid __/__/__ through __/__/__

2. **Head Start Performance Standards.** Please provide a certificate verifying status as a Program of Excellence or a Program of Quality as issued by the U.S. Department of Health and Human Services, Administration for Children and Families, New England Office. In addition, please provide a list of sites that were visited by the federal review team at the last program review.

____ Date certificate issued.

3. Family Child Care –

- a. Child Development Associate.** Please provide a copy of a current CDA certificate.

Date Issued __/__/__ Renewal Date __/__/__

- b. College Degree.** Please provide a copy of either the applicants Associates, Bachelors, Masters, or PhD in early childhood education, child development, or related degree. For those with a related degree, please provide a copy of a transcript indicating at least 12 credits in early childhood education. For renewal applicants, please provide documentation of completion of at least a 3-credit course in early childhood education or completion of 45 hours of Maine Roads to Quality Core Knowledge Training.